



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Suite 410, Sacramento, CA 95814
(916) 651-3902, FAX (916) 651-3930

August 18, 2009

Tom Sherry, MFT
Director of Mental Health
Sutter/Yuba Mental Health Services
1965 Live Oak Boulevard
P.O. Box 1520
Yuba City, CA 95991

Dear Mr. Sherry:

AUDIT REPORT – SUTTER/YUBA MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Sutter/Yuba Mental Health Services, for the fiscal period ~~July 1, 2004 to June 30, 2005.~~ Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program cost is as follows:

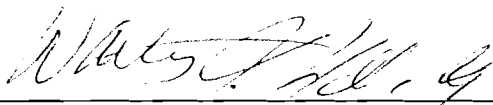
Net Program Costs					
		<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of					
Short-Doyle/Medi-Cal	\$	5,813,318	\$	5,640,895	\$ (172,423)
Federal Share of					
Healthy Families/Medi-Cal	\$	114,169	\$	80,127	\$ (34,042)
State General Funds					
EPSDT Due State	\$	2,197,140	\$	2,117,697	\$ (79,442)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Tom Sherry, MFT
Director of Mental Health
August 18, 2009
Page Two

This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA
Chief of Audits



CHUKWUEMEKA OKEMIRI, MSBA, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE I

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 4,546,018	\$ (172,974)	\$ 4,373,044
HEALTHY FAMILIES - FFP	(Sch. 2a)	76,289	(34,041)	42,248
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 4,622,307</u>	<u>\$ (207,015)</u>	<u>\$ 4,415,292</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 1,267,300	\$ 551	\$ 1,267,851
HEALTHY FAMILIES - FFP	(Sch. 3b)	37,880	(0)	37,880
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 1,305,180</u>	<u>\$ 551</u>	<u>\$ 1,305,731</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 5,813,318	\$ (172,423)	\$ 5,640,895
HEALTHY FAMILIES - FFP		114,169	(34,042)	80,127
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 5,927,487</u>	<u>\$ (206,464)</u>	<u>\$ 5,721,023</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch 4)	<u>2,197,140</u>	<u>(79,442)</u>	<u>\$ 2,117,697</u>

Note: The As Settled amount includes a refund of \$291 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 63)

SCHEDULE 2

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1	Inpatient SD/MC and Crossover (MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2	Outpatient SD/MC and Crossover (MH 1968, Ln 11, 11A)	7,100,040	(344,234)	6,755,806
3	Enhanced SD/MC (Children) - I/P (MH1968, Ln 16, 16A)	0	0	0
4	Enhanced SD/MC (Children) - O/P (MH1968, Ln 16, 16A)	37,845	(789)	37,056
5	Enhanced SD/MC (Refugees) - I/P (MH1968, Ln 22)	0	0	0
6	Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 22)	0	0	0
7	Healthy Families Gross Reimbursement-I/P (MH1968, Ln 27, 27A)	0	0	0
8	Healthy Families Gross Reimbursement-O/P (MH1968, Ln 27, 27A)	117,368	(52,371)	64,997
9	Total	<u>\$ 7,255,253</u>	<u>\$ (397,394)</u>	<u>\$ 6,857,859</u>

Less: Patient & Other Payer Revenues

10	Inpatient SD/MC and Crossover (MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11	Outpatient SD/MC and Crossover (MH 1968, Ln 28, 28A)	74,103	0	74,103
12	Enhanced SD/MC (Children)-I/P (MH 1968, Ln 29)	0	0	0
13	Enhanced SD/MC (Children)-O/P (MH 1968, Ln 29)	0	0	0
14	Enhanced SD/MC (Refugees) - I/P (MH1968, Ln 30)	0	0	0
15	Enhanced SD/MC (Refugees) - O/P (MH1968, Ln 30)	0	0	0
16	Healthy Families Patient Revenue-I/P (MH 1968, Ln 31)	0	0	0
17	Healthy Families Patient Revenue-O/P (MH 1968, Ln 31)	0	0	0
18	Total	<u>\$ 74,103</u>	<u>\$ 0</u>	<u>\$ 74,103</u>

Medi-Cal Net Reimbursement for Direct Services

19	Inpatient SD/MC (Incl Children Enhanced) (Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20	Outpatient SD/MC (Incl Children Enhanced) (Ln 2,4 - Ln 11,13)	7,063,782	(345,023)	6,718,759
21	Enhanced SD/MC (Refugees)-I/P (Ln 5 - Ln 14)	0	0	0
22	Enhanced SD/MC (Refugees)-O/P (Ln 6 - Ln 15)	0	0	0
23	Healthy Families-I/P (Ln 7 - Ln 16)	0	0	0
24	Healthy Families-O/P (Ln 8 - Ln 17)	117,368	(52,371)	64,997
25	Total	<u>\$ 7,181,150</u>	<u>\$ (397,394)</u>	<u>\$ 6,783,756</u>

Medi-Cal MAA Reimbursement

26	Service Functions 01-09 (MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27	Service Functions 11-19, 31-39 (MH1979, Ln 12, Col. A)	0	0	0
28	Service Functions 21-19 (MH1979, Ln 13, Col. A)	0	0	0
29	Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005

COUNTY OPERATED FEDERAL

			Audit		
			As Settled	Adjustments	As Audited
Amount Negotiated Rates Exceed Cost					
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	0	0
36. Total		\$	<u>0</u>	<u>0</u>	<u>0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	1,495,408	\$ (51,589)	\$ 1,443,819
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	1,321,188	\$ 0	\$ 1,321,188
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	<u>1,321,188</u>	<u>0</u>	<u>1,321,188</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	17,564	\$ (5,237)	\$ 12,327
41. Healthy Families Administration	(MH1979, Ln 9)	\$	0	\$ 0	\$ 0
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	<u>0</u>	<u>0</u>	<u>0</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	373,741	\$ 0	\$ 373,741
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	135,100	\$ 0	\$ 135,100

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$	3,512,969	\$ (172,118)	\$ 3,340,851
46. Enhanced (Children)	(MH1979, Ln 17,17A)		24,599	(512)	24,087
47. Enhanced (Refugees)	(MH1979, Ln 18)		0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)		0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)		660,594	0	660,594
50. U.R. Skilled Professional	(MH1979, Ln 14)		280,306	0	280,306
51. U.R. Other	(MH1979, Ln 15)		67,550	0	67,550
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0	0	0
53. Subtotal- FFP		\$	<u>4,546,018</u>	<u>(172,630)</u>	<u>4,373,388</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$ 0	\$ 0
55. Quality Assurance and EPSDT Review Results	(Adj # 50)		0	344	344

56. Total SD/MC Reimbursement - FFP		\$	<u>4,546,018</u>	<u>(172,974)</u>	<u>4,373,044</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	76,289	\$ (34,041)	\$ 42,248
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)		0	0	0
60. Total Healthy Families Reimbursement - FFP		\$	<u>76,289</u>	<u>(34,041)</u>	<u>42,248</u>

61. Total - FFP (Ln 56 + Ln 60)		\$	<u>4,622,307</u>	<u>(207,015)</u>	<u>4,415,291</u>
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(To Sch. 1)

[illegible]

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[illegible]

SCHEDULE 4

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$	9,595,279	\$ (343,920)	\$ 9,251,359
(2) Total SD/MC Claims	(Adj.'s 54, 56 & 58)	9,825,958	(688)	9,825,270
(3) Percent % (Line 1/Line 2)		97.65%	-3.49%	94.16%
(4) EPSDT Claims	(Adj.'s 55, 57 & 59)	5,058,366	(688)	5,057,678
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)		4,939,494	(177,185)	4,762,309
(6) Cost Settled Baseline for EPSDT		356,077	0	356,077
(7) Net Cost Settlement Amount (Line 5 - Line 6)		4,583,417	(177,185)	4,406,232
(8) 50% of Cost Settlement Amount (Line 7 x 50%)		2,291,709	(88,593)	2,203,116
(8a) FY 2001-02-EPSDT Settlement		1,348,930	0	1,348,930
(8b) Annual Local Growth (L. 8 - 8a)		942,779	(88,593)	854,186
(9) County Match 10% of Local Growth (8b x 10%)		94,278	(8,859)	85,419
(10) Net Cost Settlement Amount (L. 8 - 9)	(Adj 60)	2,197,431	(79,733)	2,117,697
(11) SGF Distribution (Settled and Audited)	(Adj 63)	2,197,431	(291)	2,197,140
(12) SGF Due State	(Adj 64)	<u>\$ 0</u>	<u>\$ (79,442)</u>	<u>\$ (79,442)</u>
				(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note: This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
1	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	391,553	(21,900)	369,653 *
2	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	1,381,517	(301,971)	1,079,546 *
3	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	0	84,706	84,706 *
4	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	94,004	224,372	318,376 *
5	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	5,455	5,455 *
6	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	17,355	(6,950)	10,405 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
7	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	0	7,920	7,920 *
8	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	47,327	(30,165)	17,162 *
Info.				TOTAL	<u>1,931,756</u>	<u>(38,533)</u>	<u>1,893,223 *</u>
				<p>To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated May 28, 2009 (Excluding disallowed claims of 22,681 uos/uot). And there are no QA/UR and EPSDT audit findings. The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.</p>			
9	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 369,653	9,270	378,923 *
10	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,079,546	6,422	1,085,968 *
11	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 84,706	(205)	84,501 *
12	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 318,376	(76,818)	241,558 *
13	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 5,455	192	5,647 *
14	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 10,405	(27)	10,378 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,920	0	7,920 *
15	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 17,162	(330)	16,832 *
Info.				TOTAL	<u>** 1,893,223</u>	<u>(61,496)</u>	<u>1,831,727 *</u>
				<p>To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 16 through 20 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Pasell was included.</p>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
16	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 378,923	(9,326)	369,597 *
17	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,085,968	(12,661)	1,073,307 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 84,501	0	84,501 *
18	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 241,558	(409)	241,149 *
19	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 5,647	(192)	5,455 *
20	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 10,378	(93)	10,285 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,920	0	7,920 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 16,832	0	16,832 *
Info.				TOTAL	<u>1,831,727</u>	<u>(22,681)</u>	<u>1,809,046</u>
				To adjust the County's records to account for the units of service/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of service/time were excluded in the State DMH Summary Approved Claims Report but remained in their records.			
info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 369,597	0	369,597 *
info	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,073,307	0	1,073,307 *
info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 84,501	0	84,501 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 241,149	0	241,149 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 5,455	0	5,455 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 10,285	0	10,285 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,920	0	7,920 *
info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 16,832	0	16,832 *
info.				TOTAL	<u>1,809,046</u>	<u>0</u>	<u>1,809,046</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
Info	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 369,597	0	369,597
21	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,073,307	(2,200)	1,071,107
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 84,501	0	84,501
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 241,149	0	241,149
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 5,455	0	5,455
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 10,285	0	10,285
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 7,920	0	7,920
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 16,832	0	16,832
Info				TOTAL	<u>1,809,046</u>	<u>(2,200)</u>	<u>1,806,846</u>
				To adjust the above mentioned units of service/time to exclude units which are more than the total units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
22	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	119,031	(3,722)	115,309 *
23	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	546,989	(15,510)	531,479 *
24	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	0	2,690	2,690 *
25	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	0	9,834	9,834 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	9,085	0	9,085 *
Info.				TOTAL	<u>675,935</u>	<u>(6,708)</u>	<u>669,227</u> *
				<p>To adjust the above mentioned settled units of service/time for the Contract Providers to agree with the State DMH Approved Claims Report dated May 28, 2009 (Excluding disallowed claims of 577 uos/uot).</p> <p>And there are no QA/UR audit findings.</p> <p>The auditor submitted workpapers to the County which shows the details of the above adjustments.</p>			
26	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 115,309	(19)	115,290 *
Info.	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 531,479	0	531,479 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 9,834	0	9,834 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
Info.				TOTAL	<u>669,227</u>	<u>(19)</u>	<u>669,208</u> *
				<p>To adjust the State DMH Approved Claims Report dated May 28, 2009 to exclude Mode 10 SFC 95 units which were provided by uncertified provider of True to Life Counseling (Prov # 5865).</p>			
				<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
27	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	115,290	(258)	115,032 *
28	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	531,479	(888)	530,591 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	9,834	0	9,834 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	9,085	0	9,085 *
Info.				TOTAL	669,208	(1,146)	668,062 *
				To adjust the State DMH Approved Claims Report dated May 28, 2009 to exclude Mode 10 SFC 95 and Mode 15 SFC 60 units which were provided by uncertified provider of North Valley Schools (Prov # 5870, 5848, and 5849).			
29	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	115,032	(60)	114,972 *
30	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	530,591	(45)	530,546 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	9,834	0	9,834 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	9,085	0	9,085 *
Info.				TOTAL	668,062	(105)	667,957 *
				To adjust the State DMH Approved Claims Report dated May 28, 2009 to exclude Mode 15 SFC 01 units which were provided by uncertified provider of Child Therapy Institute (Prov # 5869).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
31	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 114,972	(1)	114,971 *
32	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 530,546	(115)	530,431 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 9,834	0	9,834 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
				TOTAL	<u>667,957</u>	<u>(116)</u>	<u>667,841</u> *
				To adjust the State DMH Approved Claims Report dated May 28, 2009 to incorporate the results of the EPSDT audit findings for Families First (le# 00120). This audit was conducted by the State DMH Oversight Branch.			
33	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 114,971	756	115,727 *
34	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 530,431	956	531,387 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
35	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 9,834	(3,963)	5,871 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
				TOTAL	<u>667,841</u>	<u>(2,251)</u>	<u>665,590</u> *
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 36 through 44 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
36	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 115,727	(19)	115,708 *
Info.	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 531,387	0	531,387 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 5,871	0	5,871 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
Info.				TOTAL	<u>665,590</u>	<u>(19)</u>	<u>665,571</u> *
				To adjust the County records to exclude Mode 10 SFC 95 units which were provided by uncertified provider of True to Life (Prov # 5865)			
37	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 115,708	(258)	115,450 *
38	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 531,387	(868)	530,519 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 5,871	0	5,871 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
Info.				TOTAL	<u>665,571</u>	<u>(1,126)</u>	<u>664,445</u> *
				To adjust the County records to exclude Mode 10 SFC 95 and Mode 15 SFC 60 units which were provided by uncertified provider of North Valley Schools (Prov # 5870, 5848, and 5849).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
39	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 115,450	(60)	115,390 *
40	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 530,519	(45)	530,474 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 5,871	0	5,871 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
Info.				TOTAL	<u>664,445</u>	<u>(105)</u>	<u>664,340</u> *
				To adjust the County records to exclude Mode 15 SFC 01 units which were provided by uncertified provider of Child Therapy Institute (Prov # 5869)			
41	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 115,390	(1)	115,389 *
42	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 530,474	(115)	530,359 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 5,871	0	5,871 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
Info.				TOTAL	<u>664,340</u>	<u>(116)</u>	<u>664,224</u> *
				To adjust the County's records to incorporate the results of the EPSDT audit findings for Families Firs (Le# 00120). This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
43	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 115,389	(418)	114,971 *
44	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 530,359	(159)	530,200 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 5,871	0	5,871 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
Info.				TOTAL	<u>664,224</u>	<u>(577)</u>	<u>663,647</u>
				To adjust the County's records to account for the units of service/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of service/time were excluded in the State DMH Summary Approved Claims Report but remained in their records.			
Info.	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 114,971	0	114,971 *
Info.	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 530,200	0	530,200 *
Info.	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 2,690	0	2,690 *
Info.	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 5,871	0	5,871 *
Info.	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 739	0	739 *
Info.	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 81	0	81 *
Info.	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info.	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 10	0	10 *
Info.	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 9,085	0	9,085 *
Info.				TOTAL	<u>663,647</u>	<u>0</u>	<u>663,647</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME CONTRACT PROVIDERS</u>			
45	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	114,971	(125)	114,846
46	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	530,200	(42)	530,158
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	2,690	0	2,690
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	5,871	0	5,871
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	739	0	739
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	81	0	81
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	10	0	10
Info	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	9,085	0	9,085
				TOTAL	<u>663,647</u>	<u>(167)</u>	<u>663,480</u>
				To adjust the above mentioned units of service/time to exclude units which are more than the total units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
47	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 2,831,498	\$ 1,102	\$ 2,832,600
48	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 4,546,018	\$ (172,630)	\$ 4,373,388
49	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	76,289	(34,041)	42,248
				TOTAL REIMBURSEMENT - COUNTY	\$ <u>4,622,307</u>	\$ <u>(206,671)</u>	\$ <u>4,415,636</u>
50	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY To adjust Total SD/MC Reimbursement (FFP) to incorporate the results of EPSDT audit findings for County (Le# 00058). This audit was conducted by the State DMH Oversight Branch.	\$ 4,373,388	\$ (344)	\$ 4,373,044
51	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 1,267,300	\$ 551	\$ 1,267,851
52	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	37,880	(0)	37,880
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	\$ <u>1,305,180</u>	\$ <u>551</u>	\$ <u>1,305,731</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
53	SCH 4	1	3	SD/MC ACTUALS To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only. providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 9,595,279	\$ (343,920)	\$ 9,251,359
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
54	SCH 4	2	3	TOTAL SD/MC CLAIMS	\$ 9,825,958	\$ (1,910)	\$ 9,824,048 *
55	SCH 4	4	3	EPSDT CLAIMS	\$ 5,058,366	\$ (1,910)	\$ 5,056,456 *
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. This report covered the period from July 1, 2004 through June 30, 2005.			
				Families Firs Inc. (Le# 00058) \$ (1,839.66)			
				Sutter Yuba County (Le# 00120) (70.80)			
				<u>\$ (1,910.46)</u>			
56	SCH 4	2	3	TOTAL SD/MC CLAIMS **	\$ 9,824,048	\$ 1,910	\$ 9,825,958 *
57	SCH 4	4	3	EPSDT CLAIMS **	\$ 5,056,456	\$ 1,910	\$ 5,058,366 *
				To adjust total SD/MC claims and EPSDT claims to reverse the original recoupment included in adjustments 54 and 55 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 58 and 59 below.			
58	SCH 4	2	3	TOTAL SD/MC CLAIMS **	\$ 9,825,958	\$ (688)	\$ 9,825,270
59	SCH 4	4	3	EPSDT CLAIMS **	5,058,366	(688)	5,057,678
				To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. This represents the revised recoupment.			
				Families Firs Inc. (Le# 00058) \$ (617.54)			
				Sutter Yuba County (Le# 00120) (70.80)			
				<u>\$ (688.34)</u>			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u>			
60	SCH 4	10	3	NET COST SETTLEMENT AMOUNT To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.	\$ 2,197,431	\$ (79,733)	\$ 2,117,697
61	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from July 1, 2004 through June 30, 2005. This represents the SGF original recoupment. Families Firs Inc. (Le# 00058) \$ (778.36) Sutter Yuba County (Le# 00120) (29.89) <u>\$ (808.25)</u>	\$ 2,197,431	\$ (808)	\$ 2,196,623 *
62	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust State General Fund Distribution to reverse the original SGF recoupment included in adjustment 61 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustments 63 below.	** \$ 2,196,623	\$ 808	\$ 2,197,431 *
63	SCH 4	11	3	STATE GENERAL FUND DISTRIBUTION To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008. Families Firs Inc. (Le# 00058) \$ (261.28) Sutter Yuba County (Le# 00120) (29.96) <u>\$ (291.24)</u>	** \$ 2,197,431	\$ (291)	\$ 2,197,140
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider Sutter-Yuba				Provider Number 00058	No. of Adj. 64	Fiscal Period Ended June 30, 2005													
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted												
Adj. No.	Form/ Sch.	Line	Col.																
64	SCH 4	12	3	<p style="text-align: center;"><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></p> <p>STATE GENERAL FUNDS DUE STATE</p> <p>To adjust State General Funds due State as a result of adjustments to Cost Settlement Amount and State General Fund Distribution as follows:</p> <table><tr><td>Audited Net Cost Settlement Amount</td><td>Adj. 56</td><td>\$</td><td>(79,733)</td></tr><tr><td>Less Audited State General Fund Distribution</td><td>Adj. 59</td><td></td><td>(291.24)</td></tr><tr><td>Net State General Funds due to County</td><td></td><td><u>\$</u></td><td><u>(79,441)</u></td></tr></table>	Audited Net Cost Settlement Amount	Adj. 56	\$	(79,733)	Less Audited State General Fund Distribution	Adj. 59		(291.24)	Net State General Funds due to County		<u>\$</u>	<u>(79,441)</u>	0	(79,442)	(79,442)
Audited Net Cost Settlement Amount	Adj. 56	\$	(79,733)																
Less Audited State General Fund Distribution	Adj. 59		(291.24)																
Net State General Funds due to County		<u>\$</u>	<u>(79,441)</u>																
						</													

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba
County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A	B	C
Legal Entity Number: 00058		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	8,525,012	8,563,465	17,088,477
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(3,622,041)	(3,622,041)
4	Other Adjustments from MH 1962	0	0	
5	Total Costs Before Medi-Cal Adjustments	8,525,012	4,941,424	13,466,436
6	Medi-Cal Adjustments from MH 1961		49,838	49,838
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			13,516,274
Administrative Costs (County Only)				
9	SD/MC Administration			1,321,188
10	Healthy Families Administration			
11	Non-SD/MC Administration			639,665
12	Total Administrative Costs			1,960,853
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			373,741
14	Other SD/MC Utilization Review			135,100
15	Non-SD/MC Utilization Review			
16	Total Utilization Review Costs			508,841
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			11,046,580
19	Total Costs - Lines 9 through 18			13,516,274

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba
County Code: 58

Legal Entity: SUTTER-YUBA COUNTY			A	B	C
Legal Entity Number: 00058			Salaries and Benefits	Other	Total Adjustments
1				49,838	49,838
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20	Total Adjustments			49,838	49,838

DETAIL COST REPORT

PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev 7/05)

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba
County Code: 58

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Victor Treatment Centers	00118	253,867
2	Families First	00120	160,881
3	North Valley Schools	00484	172,533
4	Willow Glen Care Center	00529	34,675
5	Charis Youth Center	00541	118,583
6	Feather River Manor	00592	90,403
7	Sungarden	00593	35,665
8	BHC Heritage Oaks	00617	22,734
9	BHC Sierra Vista	00797	30,493
10	Crestwood	00949	457,091
11	Victor Community Support Services	01042	2,045,186
12	Salvation Army	01230	150,000
13	Sacramento Childrens Home	00523	13,621
14	True to Life Childrens Services	00401	2,185
15	Child Therapy of Marin	00620	4,182
16	Full Circle	00625	9,369
17	Youth for Change	00705	1,919
18	Devereux Cleo Wallace	01051	18,656
19			
20			
21			
22			
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50			
	Total Payments to Contract Providers		3,622,041

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba
County Code: 58

Legal Entity: SUTTER-YUBA COUNTY		A
Legal Entity Number: 00058		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	11,046,580
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	2,103,865
4	Day Services (Mode 10)	494,822
5	Outpatient Services (Mode 15 Program 1 + Program 2)	7,694,444
6	Outreach Services (Mode 45)	631,169
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	122,280
9	Total - Lines 2 through 8	11,046,580

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba
County Code: 58

CR

Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)									
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,521					
3	Gross Cost		2,103,865	2,103,865					
4	Cost per Unit			465.35					
5	SMA per Unit			505.15					
6	Published Charge per Unit			457.83					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		620					
8A		10/01/04 - 06/30/05		2,267					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		2					
9A		10/01/04 - 06/30/05		58					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11		10/01/04 - 09/30/04							
11A	Healthy Families (SED) Units	10/01/04 - 06/30/05							
12		Non-Medi-Cal Units		1,574					
13	Medi-Cal Costs	07/01/04 - 09/30/04	288,519	288,519					
13A		10/01/04 - 06/30/05	1,054,957	1,054,957					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	313,193	313,193					
14A		10/01/04 - 06/30/05	1,145,175	1,145,175					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	283,855	283,855					
15A		10/01/04 - 06/30/05	1,037,901	1,037,901					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	931	931					
17A		10/01/04 - 06/30/05	26,991	26,991					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	1,010	1,010					
18A		10/01/04 - 06/30/05	29,299	29,299					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	916	916					
19A		10/01/04 - 06/30/05	26,554	26,554					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26		Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28		Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		732,467	732,467					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1
FISCAL YEAR 2004 - 2005County: Sutter-Yuba
County Code: 58

CR

Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00058			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			4,093					
3	Gross Cost		494,822	494,822					
4	Cost per Unit			120.89					
5	SMA per Unit			122.75					
6	Published Charge per Unit			116.94					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		894					
8A		10/01/04 - 06/30/05		2,159					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05		553					
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			487					
13	Medi-Cal Costs	07/01/04 - 09/30/04	108,080	108,080					
13A		10/01/04 - 06/30/05	261,012	261,012					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	109,739	109,739					
14A		10/01/04 - 06/30/05	265,017	265,017					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	106,332	106,332					
15A		10/01/04 - 06/30/05	256,791	256,791					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05	66,855	66,855					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05	67,881	67,881					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05	65,774	65,774					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		58,876	58,876					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba County Code: 58			CR	CR	CR	CR		
Legal Entity: SUTTER-YUBA COUNTY			A	B	C	D	E	F
Legal Entity Number: 00058				Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)			Mode Total	Function	Function	Function	Function	Function
				01	10	60	70	
1	Allocation Percentage		100.00%	12.59%	39.85%	47.33%	0.24%	
2	Total Units			551,144	1,265,223	810,893	5,026	
3	Gross Cost		7,610,721	957,944	3,032,958	3,601,837	17,982	
4	Cost per Unit			1.74	2.40	4.44	3.58	
5	SMA per Unit			1.89	2.44	4.51	3.63	
6	Published Charge per Unit			1.71	2.36	4.37	3.52	
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		114,288	140,075	101,979	346	
8A		10/01/04 - 06/30/05		290,100	433,204	294,999	689	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04		3,842	22,042	58,597	18	
9A		10/01/04 - 06/30/05		47,363	62,055	131,024	96	
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		1,169	4,001	285		
10A		10/01/04 - 06/30/05		2,642	6,276	1,017		
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		966	5,505	1,389		
11A		10/01/04 - 06/30/05		2,372	11,458	2,998	4	
12	Non-Medi-Cal Units			88,402	580,607	218,605	3,873	
13	Medi-Cal Costs	07/01/04 - 09/30/04	988,638	198,644	335,784	452,972	1,238	
13A		10/01/04 - 06/30/05	2,855,484	504,223	1,038,465	1,310,331	2,465	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,018,969	216,004	341,783	459,925	1,256	
14A		10/01/04 - 06/30/05	2,938,253	548,289	1,057,018	1,330,445	2,501	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	972,876	195,432	330,577	445,648	1,218	
15A		10/01/04 - 06/30/05	2,810,003	496,071	1,022,361	1,289,146	2,425	
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	319,858	6,678	52,838	260,277	64	
17A		10/01/04 - 06/30/05	813,406	82,322	148,757	581,984	343	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	325,382	7,261	53,782	264,272	65	
18A		10/01/04 - 06/30/05	832,197	89,516	151,414	590,918	348	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	314,721	6,570	52,019	256,069	63	
19A		10/01/04 - 06/30/05	800,353	80,991	146,450	572,575	338	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	12,889	2,032	9,591	1,266		
21A		10/01/04 - 06/30/05	24,154	4,592	15,045	4,517		
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	13,257	2,209	9,762	1,285		
22A		10/01/04 - 06/30/05	24,893	4,993	15,313	4,587		
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	12,687	1,999	9,442	1,245		
23A		10/01/04 - 06/30/05	23,773	4,518	14,811	4,444		
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04	21,045	1,679	13,196	6,170		
29A		10/01/04 - 06/30/05	44,920	4,123	27,467	13,317	14	
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	21,522	1,826	13,432	6,264		
30A		10/01/04 - 06/30/05	45,976	4,483	27,958	13,521	15	
31	Healthy Families Published Charges	07/01/04 - 09/30/04	20,714	1,652	12,992	6,070		
31A		10/01/04 - 06/30/05	44,212	4,056	27,041	13,101	14	
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		2,530,327	153,652	1,391,815	971,003	13,857	

DETAIL COST REPORT
**ALLOCATION OF COSTS TO SERVICE
 FUNCTIONS - MODE TOTAL**

MH 1966 (Rev. 7/05)

PAGE 1 OF 1
 FISCAL YEAR 2004 - 2005

County: Sutter-Yuba
 County Code: 58

Legal Entity: SUTTER-YUBA COUNTY			MHS	MHS	MHS	MHS		
Legal Entity Number: 00058			A	B	C	D	E	F
Mode: 15 - Outpatient Services (Program 2)			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
				40	49	60	69	
1	Allocation Percentage		100.00%	75.21%	5.86%	3.87%	15.06%	
2	Total Units			53,410	1,725	1,140	4,430	
3	Gross Cost		83,723	62,966	4,908	3,244	12,605	
4	Cost per Unit			1.18	2.85	2.85	2.85	
5	SMA per Unit			2.44	2.44	4.51	4.51	
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		8,550	1,085		1,760	
8A		10/01/04 - 06/30/05		44,490	560		2,640	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05		240	80		30	
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		60				
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units			70		1,140		
13	Medi-Cal Costs	07/01/04 - 09/30/04	18,175	10,080	3,087		5,008	
13A		10/01/04 - 06/30/05	61,555	52,450	1,593		7,512	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	31,447	20,862	2,647		7,938	
14A		10/01/04 - 06/30/05	121,828	108,556	1,366		11,906	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05	596	283	228		85	
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05	916	586	195		135	
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04	71	71				
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	146	146				
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		3,327	83	(0)	3,244	0	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba
County Code: 58

County Code: 58		CR		CR				
Legal Entity: SUTTER-YUBA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00058		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services								
			20	22				
1	Allocation Percentage	100.00%	71.24%	28.76%				
2	Total Units		187,460	74,880				
3	Gross Cost	631,169	449,676	181,493				
4	Cost per Unit		2.40	2.42				
5	Non-Medi-Cal Units		187,460	74,880				
6	Non-Medi-Cal Costs	631,169	449,676	181,493				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba

County Code: 58

CR

CR

Legal Entity: SUTTER-YUBA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00058		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services								
			20	30				
1	Allocation Percentage	100.00%	13.67%	86.33%				
2	Total Units		22,460	168,480				
3	Gross Cost	122,280	16,713	105,567				
4	Cost per Unit		0.74	0.63				
5	Non-Medi-Cal Units (Same as Line 2)		22,460	168,480				
6	Non-Medi-Cal Costs (Same as Line 3)	122,280	16,713	105,567				

FISCAL YEAR 2004 - 2005

County: Sutter-Yuba

County Code: 58

Legal Entity: SUTTER-YUBA COUNTY

Legal Entity Number: 00058

			Mode 55			Total MAA	Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Outpatient (Col 1 + Col 2)
			S F's 01-09	S F's 11-16, 31-39	S F's 21-29								
1	Medi-Cal Costs	07/01/04 - 09/30/04						288,519	108,080	988,638	1,385,237	18,175	1,403,412
1A		10/01/04 - 06/30/05						1,054,957	261,012	2,655,484	4,171,453	61,555	4,233,008
2	Medi-Cal SMA	07/01/04 - 09/30/04						313,193	109,739	1,018,969	1,441,900	31,447	1,473,347
2A		10/01/04 - 06/30/05						1,145,175	265,017	2,938,253	4,348,446	121,828	4,470,274
3	Medi-Cal P. C.	07/01/04 - 09/30/04						283,855	106,332	972,876	1,363,063		1,363,063
3A		10/01/04 - 06/30/05						1,037,901	256,791	2,810,003	4,104,695		4,104,695
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						283,855	106,332	972,876	1,363,063	18,175	1,381,233
5A		10/01/04 - 06/30/05						1,037,901	256,791	2,810,003	4,104,695	61,555	4,166,251
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04						931		319,858	320,788		320,788
6A		10/01/04 - 06/30/05						26,991	66,855	813,406	907,251		907,251
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04						1,010		325,382	326,392		326,392
7A		10/01/04 - 06/30/05						28,299	67,881	832,197	929,376		929,376
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04						916		314,721	315,637		315,637
8A		10/01/04 - 06/30/05						26,554	65,774	800,353	892,681		892,681
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04						916		314,721	315,637		315,637
10A		10/01/04 - 06/30/05						26,554	65,774	800,353	892,681		892,681
11	Total SDMC + Crossover Gross Reim	07/01/04 - 09/30/04						284,770	106,332	1,287,597	1,678,699	18,175	1,696,874
11A		10/01/04 - 06/30/05						1,064,455	322,565	3,610,357	4,997,377	61,555	5,058,932
12	Enhanced SDMC (Children) Cost	07/01/04 - 09/30/04								12,889	12,889		12,889
12A		10/01/04 - 06/30/05								24,154	24,154	596	24,750
13	Enhanced SDMC (Children) SMA	07/01/04 - 09/30/04								13,257	13,257		13,257
13A		10/01/04 - 06/30/05								24,893	24,893	916	25,810
14	Enhanced SDMC (Children) P. C.	07/01/04 - 09/30/04								12,687	12,687		12,687
14A		10/01/04 - 06/30/05								23,773	23,773		23,773
15	Enhanced SDMC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SDMC (Children) Gross Reim.	07/01/04 - 09/30/04								12,687	12,687		12,687
16A		10/01/04 - 06/30/05								23,773	23,773	596	24,369
17	Enhanced SDMC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SDMC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SDMC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SDMC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04						284,770	106,332	1,300,284	1,691,386	18,175	1,709,561
21A		10/01/04 - 06/30/05						1,064,455	322,565	3,634,130	5,021,150	62,151	5,083,301
22	Enhanced SDMC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04								21,045	21,045	71	21,116
23A		10/01/04 - 06/30/05								44,920	44,920		44,920
24	Healthy Families SMA	07/01/04 - 09/30/04								21,522	21,522	146	21,669
24A		10/01/04 - 06/30/05								45,976	45,976		45,976
25	Healthy Families P. C.	07/01/04 - 09/30/04								20,714	20,714		20,714
25A		10/01/04 - 06/30/05								44,212	44,212		44,212
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim	07/01/04 - 09/30/04								20,714	20,714	71	20,784
27A		10/01/04 - 06/30/05								44,212	44,212		44,212
	Less: Patent and Other Payor Revenue												
28	SDMC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05								74,103	74,103		74,103
29	Enhanced SDMC (Children) Revenue												
30	Enhanced SDMC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SDMC for Direct Services	07/01/04 - 09/30/04						284,770	106,332	1,300,284	1,691,386	18,175	1,709,561
35A		10/01/04 - 06/30/05						1,064,455	322,565	3,560,027	4,947,047	62,151	5,009,198
36	Net Due - Enhanced SDMC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04								20,714	20,714	71	20,784
37A		10/01/04 - 06/30/05								44,212	44,212		44,212
	Amount Negotiated Rates Exceed Costs												
38	SDMC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SDMC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

SD/MC PRELIMINARY DESK SETTLEMENT

FISCAL YEAR 2004 - 2005

[illegible]

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

1. Comment: Condition of the Records–Medi-Cal Units

Our examination disclosed that the County did not maintain proper records to support units of service/time reported on the year-end Medi-Cal cost report. The lack of adequate records resulted in a difficult and time consuming process in reconciling reported units to the county's records and supporting documents.

Audit Authority

42 Code of Federal Regulations, Sections 413.9/413.20

Recommendation

The lack of adequate records/documentation in the future could result in the loss of federal and/or state funds.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.

2. Comment: Mental Health Specialty (MHS)-Phase II Unit of Service

Our examination disclosed that the County did not group the Phase II Unit of Service by discipline in accordance with department policy. The DMH Information Notice No.: 97-15 addressed the need for assigning new provider numbers for each county Phase II Consolidation of Fee-for-Service Medi-Cal (FFS/MC) providers by discipline. Also, paragraph 4 of a letter to Local Mental Health Administrators dated December 23, 1998 states:

“The “Cost per Unit”: (line 4 on MH 1966) should be the average of all payments made to a particular discipline (provider number)....”

Audit Authority

- 42 Code of Federal Regulations, Sections 413.9/413.20
- DMH Information No: 97-15 dated October 8, 1997
- DMH Letter No: 98-01

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

Recommendation

We recommend that the County should comply with Department of Mental Health (DMH) policy concerning reporting Phase II units or time and maintain necessary data that supports information reported on the annual cost report in accordance with both federal and state reimbursement regulations. Information reported on the cost report or information upon which reimbursement was made to the County must have adequate documentation.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.

3. Comment: Medi-Cal Eligible Provider

Our examination has disclosed that the County billed for Federal Financial Participation (FFP) on behalf of an uncertified provider. In order to receive FFP, service must be provided to eligible client by certified provider in accordance with federal and state regulations. Here services were provided to eligible clients by a provider that was not certified to bill for Medi-Cal services.

Audit Authority

42 Code of Federal Regulations, Section 413.20

Recommendation

We recommend that the County should track provider's report to check each provider's certification before billing.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.

4. Comment: Improperly Reported Service Function Code (SFC)

Our examination disclosed that Sacramento Children's Home (LE# 00523 & Prov. #5866) reported Day Rehabilitation – Full Day (Mode 10 SFC 95) in the settled cost report.

**SUTTER-YUBA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

However, the County records and DMH approved claims reported Mode Day Treatment-Full Day (10 SFC 85) instead of Day Rehabilitation – Full Day (Mode 10 SFC 95). The Provider was not certified to provide Day Rehabilitation – Full Day services (Mode 10 SFC 95). The County was unable to provide auditors with information on this issue.

Audit Authority

- 42 Code of Federal Regulations (CFR), 413.20
- Center for Medicare and Medicaid Services (CMS), Section 2300

Recommendation

We recommend that the County should review protocol of services it is eligible to provide to ensure that the appropriate Day services provided to beneficiaries are properly claimed for reimbursement.

Auditee Response

Note: County response to the management comments have not been received before the audit report was issued.